

JOHN WAIHEE
GOVERNOR

DIRECTOR'S OFFICE

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DEPT. OF
TRANSPORTATION



Dept. of Transportation (2)

KEN KIYABU
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P. O. BOX 119
HONOLULU, HAWAII 96810-0119

October 7, 1988

COMPTROLLER'S MEMORANDUM 1988-36

TO: Heads of Departments and Agencies

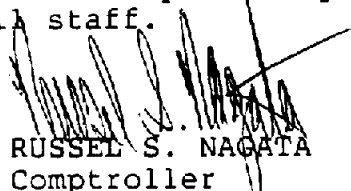
FROM: Russel S. Nagata, Comptroller

SUBJECT: Procedure Change for Payroll Overpayment Collections

This memorandum is to modify our earlier memorandum No. 1988-14, dated April 6, 1988, on the above subject. That memorandum corrected certain procedures, effective June 1, 1988, to require that no change in federal and state income taxes be reflected for payroll overpayment recoveries and for pay reclassifications such as those relating to workers' compensation adjustments.

This memorandum modifies our earlier memorandum No. 1988-14 to prescribe its applicability only to recoveries and adjustments of prior calendar year payroll payments; the procedures described in that memorandum do not apply to current calendar year payroll payments that are being recovered or adjusted in the same calendar year.

Please forward this information to staff who received the earlier memorandum. Any staff questions may be called to our Central Payroll staff.


RUSSEL S. NAGATA
Comptroller

1 cc sent to DEPR 10/7